



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Hentrich
DOCKET NO.: 21-02901.001-R-1
PARCEL NO.: 14-22-101-017

The parties of record before the Property Tax Appeal Board are David Hentrich, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$47,835
IMPR.: \$187,744
TOTAL: \$235,579

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of brick with frame exterior construction with 3,980 square feet of living area.¹ The dwelling was constructed in 1993. Features of the home include an unfinished look-out basement, central air conditioning, a fireplace and an 802 square foot garage. The property has an approximately 55,158 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable

¹ The parties' evidence is inconsistent in the reporting of the subject's dwelling size. The Board finds the property record card submitted by the board of review provided the best description of the subject property that included a schematic diagram with dimensions of the subject dwelling, which was not refuted in rebuttal by the appellant.

properties² that are located within .50 of a mile from the subject and have the same neighborhood assessment code as the subject. The comparables are improved with 2-story dwellings of frame or brick with frame exterior construction ranging in size from 4,227 to 5,194 square feet of living area. The dwellings were built from 1990 to 1998. Each comparable has an unfinished basement, one of which is a walkout style, central air conditioning, one or two fireplaces, and a garage ranging in size from 726 to 1,465 square feet of building area. The comparables have improvement assessments ranging from \$181,943 to \$227,469 or from \$43.04 to \$44.78 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,579. The subject property has an improvement assessment of \$187,744 or \$47.18 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on fifteen comparable properties that are located within .56 of a mile from the subject and have the same neighborhood assessment code as the subject. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 3,578 to 4,495 square feet of living area. The dwellings were built from 1992 to 1999. Each comparable has an unfinished basement with four having either a lookout or a walkout style, central air conditioning, one or two fireplaces, and a garage ranging in size from 712 to 1,057 square feet of building area. Comparable #9 has an inground swimming pool. The comparables have improvement assessments ranging from \$167,349 to \$219,205 or from \$46.77 to \$49.43 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nineteen comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review comparables #1, #3 #4, #10, #11, #14 and #15 which are less similar in dwelling size to the subject than the other comparables in this record. In addition, the Board also gives less weight to the board of review's comparable #9 due to its inground swimming pool, which is not a feature of the subject property.

² The appellant provided two grid analyses with the same comparables #1 through #4, but the second grid analysis contains an additional comparable #5 that was marked out by the appellant and thus will not be considered in this appeal by the Board.

The Board finds the best evidence of assessment equity to be the board of review's remaining comparables which are overall more similar to the subject in location, age, dwelling size, and most features. These seven comparables have improvement assessments that range from \$182,698 to \$194,574 or from \$46.86 to \$48.76 per square foot of living area. The subject's improvement assessment of \$187,744 or \$47.18 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 19, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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